

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL  
PRINCIPAL BENCH, NEW DELHI**

**Company Appeal (AT) (Insolvency) No.202 of 2023**

**IN THE MATTER OF:**

**Manmohan Gupta**

**...Appellant**

**Versus**

**MDS Digital Media Pvt. Ltd. & Anr.**

**...Respondents**

**Present:**

**For Appellant: Present but appearance not marked.**

**For Respondents: Mr. Shubham Paliwal, Mr. Parth Jain, Mr. Puru Jain and Ms. Nitya Prabhakar, Advocates.**

**O R D E R**

**18.04.2023:**     **I.A. No.735 of 2023:**     This is an application praying for condonation of delay of 9 days in filing the appeal. The impugned order was passed on 16.12.2022 and this Appeal has been filed by the Appellant on 24.01.2023. There being delay of less than 15 days, we are of the view that discretion vested in this Tribunal be exercised for condonation of delay. Delay is condoned. I.A. No. 735 of 2023 stands disposed of.

2.     This Appeal has been filed against order dated 16.12.2022 by which order the Adjudicating Authority has admitted Section 9 application filed by the Operational Creditor. Learned counsel for the Appellant contends that there was actually no debt amount. In the balance sheet of the Operational Creditor also no debt was shown. He further submits that the amount which was claimed by the Operational Creditor was also not the correct amount.

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3. We have heard the learned counsel for the Appellant and perused the record.

4. The Adjudicating Authority has admitted the Section 9 application on the basis of admission made by the Corporate Debtor for an amount of Rs.8,56,836/-, as has been observed in Para 5 of the order. Admittedly, when the admitted amount is more than the threshold, the Adjudicating Authority did not commit any error in admitting Section 9 application. The question as to what is correct amount of debt was the question which was to be subsequently looked into at the time of collation of the claims by the Resolution Professional and at the stage of admission of section 9 application it was not necessary for the Adjudicating Authority to express any opinion. We, thus, are not inclined to enter into said question, at this stage. The Appeal is dismissed accordingly.

**[Justice Ashok Bhushan]**  
**Chairperson**

**[Barun Mitra]**  
**Member (Technical)**

*Archana/nn*